



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
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September 23, 2009

Tom Sherry, MFT, Director, Mental Health
Sutter/Yuba Mental Health Services
1965 Live Oak Boulevard
P.O. Box 1520
Yuba City, CA 95991

Dear Mr. Sherry:

AUDIT REPORT PER APPEAL: SUTTER/YUBA MENTAL HEALTH SERVICES

In accordance with California Welfare and Institutions Code Section 14171, the audit report for **Sutter/Yuba Mental Health Services** for the fiscal period ended June 30, 2004, has been revised to incorporate the agreement reached pursuant to Audit Appeal # MH9-0604-746-PW.

In our opinion, the amount shown in the accompanying Summary of Federal Share of Short-Doyle/Medi-Cal Program Costs per Appeal (Schedule 1) represents the net amount allowable according to the above-mentioned statute. The effect of this revised allowable program cost is as follows:

Net Program Costs

	<u>Audited</u>		<u>Appealed</u>		<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,665,193	\$	5,097,477	\$	432,284
Federal Share of Healthy Families/Medi-Cal	\$ 84,713	\$	87,555	\$	2,842
State General Funds EPSDT Due State	\$ 1,566,633	\$	1,580,649	\$	14,016

Should you have any questions, please do not hesitate to contact us at the above number.

Sincerely,

WALTER J. HILL, JR., MBA, EA
Chief of Audits

Enclosures

Certified Mail

SCHEDULE 1

SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Audited	Audit Adjustments	Per Appeal
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 3,836,598	\$ 84,517	\$ 3,921,115
HEALTHY FAMILIES - FFP	(Sch. 2a)	65,976	2,842	68,818
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 3,902,574</u>	<u>\$ 87,359</u>	<u>\$ 3,989,933</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 828,595	\$ 347,767	\$ 1,176,362
HEALTHY FAMILIES - FFP		18,737	0	18,737
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 847,332</u>	<u>\$ 347,767</u>	<u>\$ 1,195,099</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,665,193	\$ 432,284	\$ 5,097,477
HEALTHY FAMILIES - FFP		84,713	2,842	87,555
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 4,749,906</u>	<u>\$ 435,126</u>	<u>\$ 5,185,032</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF		<u>\$ 1,566,633</u>	<u>\$ 14,016</u>	<u>\$ 1,580,649</u>

SCHEDULE 2

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		Audit		
		As Audited	Adjustments	Per Appeal
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,566,357	67,785	5,634,142
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	29,401	145	29,546
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	89,654	3,975	93,629
9. Total		<u>\$ 5,685,412</u>	<u>\$ 71,905</u>	<u>\$ 5,757,317</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	68,486	(0)	68,486
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 68,486</u>	<u>\$ (0)</u>	<u>\$ 68,486</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,527,272	67,930	5,595,202
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	89,654	3,975	93,629
25. Total		<u>\$ 5,616,926</u>	<u>\$ 71,905</u>	<u>\$ 5,688,831</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Audited	Audit Adjustments	Per Appeal
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,429,035	\$ 10,189	\$ 1,439,224
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,437,867	\$ 42,682	\$ 1,480,549
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 1,429,035</u>	<u>\$ 10,189</u>	<u>\$ 1,439,224</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 11,848	\$ 397	\$ 12,245
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 23,037	\$ 1,439	\$ 24,476
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 11,848</u>	<u>\$ 397</u>	<u>\$ 12,245</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 269,503	\$ (50,828)	\$ 218,675
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 98,656</u>	<u>\$ 6,215</u>	<u>\$ 104,871</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,929,742	\$ 36,114	\$ 2,965,856
46. Enhanced (Children)	(MH1979, Ln 17,17A)	19,110	95	19,205
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	714,517	5,095	719,612
50. U.R. Skilled Professional	(MH1979, Ln 14)	139,246	24,760	164,006
51. U.R. Other	(MH1979, Ln 15)	33,982	18,454	52,436
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 3,836,598</u>	<u>\$ 84,518</u>	<u>\$ 3,921,115</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 3,836,598</u>	<u>\$ 84,518</u>	<u>\$ 3,921,115</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 58,275	\$ 2,584	\$ 60,859
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	7,701	259	7,960
60. Total Healthy Families Reimbursement - FFP		<u>\$ 65,976</u>	<u>\$ 2,842</u>	<u>\$ 68,818</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 3,902,574</u>	<u>\$ 87,360</u>	<u>\$ 3,989,933</u>
				(To Sch. 1)

SUTTER-YUBA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost	Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost
			I N P A T I E N T					O U T P A T I E N T			
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00120	FAMILIES FIRST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,516	\$ 0	\$ 0	\$ 144,516	\$ 0
00386	MILHOUS CHILDREN'S SERVICE	0	0	0	0	0	40,547	0	0	40,547	0
00484	NORTHVALLEY SCHOOLS, INC.	0	0	0	0	0	198,030	0	0	198,030	0
00529	WILLOW GLEN CARE CENTER	0	0	0	0	0	18,203	0	0	18,203	0
00541	CHARIS YOUTH CENTER	0	0	0	0	0	107,649	0	0	107,649	0
01042	VICTOR COMMUNITY SUPPORT	0	0	0	0	0	1,681,307	16,147	0	1,697,454	28,826

GRAND TOTAL	\$	0	\$	0	\$	0	\$	0	\$	0	\$	2,190,252	\$	16,147	\$	0	\$	2,206,399	\$	28,826
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SUTTER-YUBA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00120	FAMILIES FIRST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,516	\$ 0	0
00386	MILHOUS CHILDREN'S SERVICES	0	0	0	0	0	0	40,547	0	0
00484	NORTHVALLEY SCHOOLS, INC	0	0	0	0	0	0	198,030	0	0
00529	WILLOW GLEN CARE CENTER	0	0	0	0	0	0	18,203	0	0
00541	CHARIS YOUTH CENTER	0	0	0	0	0	0	107,649	0	0
01042	VICTOR COMMUNITY SUPPORT SE	0	0	0	0	0	0	1,697,454	28,826	0

GRAND TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,206,399	\$ 28,826	\$ 0
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SUTTER-YUBA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
		Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Neg. Rates Exceed Costs (Excl. HFP)	Neg. Rates Exceed Costs Healthy Families	Total SD/MC Reimbursement (FFP)	Healthy Families Reimbursement (FFP)	Total Reimbursement (FFP)	FFP Contract Maximum	Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00120	FAMILIES FIRST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 77,087	\$ 0	\$ 77,087	\$ 95,940	\$ 77,087
00386	MILHOUS CHILDREN'S SERVICES	0	0	0	0	21,668	0	21,668	33,046	21,668
00484	NORTHVALLEY SCHOOLS, INC.	0	0	0	0	105,380	0	105,380	269,165	105,380
00529	WILLOW GLEN CARE CENTER	0	0	0	0	9,695	0	9,695	26,767	9,695
00541	CHARIS YOUTH CENTER	0	0	0	0	57,454	0	57,454	91,943	57,454
01042	VICTOR COMMUNITY SUPPORT SE	0	0	0	0	905,078	18,737	923,815	0	923,815

GRAND TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,176,362	\$ 18,737	\$ 1,195,099	\$ 516,861	\$ 1,195,099
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(To Sch 1)

SCHEDULE 4

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Audited</u>	<u>Audit Adjustments</u>	<u>Per Appeal</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 7,733,670	\$ 67,931	\$ 7,801,601
(2) Total SD/MC Claims	9,142,156	0	9,142,156
(3) Percent % (Line 1/Line 2)	84.59%	0.75%	85.34%
(4) EPSDT Claims	4,446,180	0	4,446,180
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	3,761,024	33,346	3,794,370
(6) Cost Settled Baseline for EPSDT	354,552	0	354,552
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,406,472	33,346	3,439,818
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	1,590,822	15,573	1,606,395
(8a) FY 2001-02 EPSDT Settlement	1,348,930	0	1,348,930
(8b) Annual Local Growth (L. 8 - 8a)	241,892	15,573	257,465
(9) County Match 10% of Local Growth (8b x 10%)	24,189	1,557	25,747
(10) Net Cost Settlement Amount (L. 8 - 9)	1,566,633	14,016	1,580,649
(11) SGF Distribution (Settled and Audited)	1,566,633	0	1,566,633
(12) SGF Due County (State)	<u>\$ 0.00</u>	<u>\$ 14,016</u>	<u>\$ 14,016</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 30	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO AUDITED COSTS			
1	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To eliminate unsupported utilization review staffs' salaries and benefits pursuant to appeal agreements based on additional supporting documentation submitted by the County. CMS PUB. 15-1 SEC. 2304	\$ 0	\$ (12,100)	\$ (12,100)
2	MH 1960	6	C	MEDI-CAL ADJUSTMENT FROM MH 1961	\$ (406,572)	\$ (16,940)	\$ (423,512) *
3	MH 1960	6	C	MEDI-CAL ADJUSTMENT FROM MH 1961 To reverse adjustment No. 4 presenting in original audit report and to include corrected depreciation. Theses adjustments were made as a result of agreements reached between the DMH and the County pursuant to appeal based on additional documentation submitted by the County. This adjustment will affect Total Administrative Costs and Mode Costs as follows. Total Administrative Costs \$ 51,311 Mode Costs 31,172 \$ 82,483	** \$ (423,512)	\$ 82,483	\$ (341,029) *
4	MH 1960	6	C	CMS PUB. 15-1 SEC. 2300 MEDI-CAL ADJUSTMENT FROM MH 1961 To include FY 03-04 portion of depreciation expenses for FY 02-03 Plant Acquisition Theses adjustments were made as a result of agreements reached between the DMH and the County pursuant to appeal based on additional documentation submitted by the County.	** \$ (341,029)	\$ 27,138	\$ (313,891)
5	MH 1960	8	C	CMS PUB. 15-1 SEC. 2300 ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs for allocation to reflect the effect of adjustments No. 1 through No.4.	\$ 11,796,356	\$ 80,581	\$ 11,876,937
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 30	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AUDITED COSTS</u>			
6	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,437,867	\$ (1,437,867)	\$ 0
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 23,037	\$ (23,037)	\$ 0
8	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 875,335	\$ (875,335)	\$ 0
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 2,336,239	\$ 0	\$ 2,336,239 *
				To eliminate the audited distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.			
9	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 2,336,239	\$ 51,311	\$ 2,387,550 *
				To adjust Total Administrative Costs in conjunction with adjustment No. 3.			
				CMS PUB. 15-1 SEC. 2304			
10	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 1,480,549	\$ 1,480,549
11	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 24,476	\$ 24,476
12	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 882,526	\$ 882,526
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 2,387,550	\$ 0	\$ 2,387,550
				To reallocate Total Administrative Costs among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost ratio of 62.01% for SD/MC, 1.03% for Healthy Families, and 36.96% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SUTTER-YUBA COUNTY				00058	30	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AUDITED COSTS</u>			
13	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 185,661	\$ (185,661)	\$ 0
14	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 67,964	\$ (67,964)	\$ 0
15	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 114,533	\$ (114,533)	\$ 0
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 368,158	\$ 0	\$ 368,158 *
				To eliminate the audited distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
16	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** 368,158	(12,100)	356,059 *
				To adjust Total Utilization Costs in conjunction with adjustment No. 1.			
				CMS PUB. 15-1 SEC. 2304			
17	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 0	\$ 218,675	\$ 218,675
18	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 104,871	\$ 104,871
19	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 32,513	\$ 32,513
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 356,059	\$ 0	\$ 356,059
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review based on the chart review ratio of 90.87 % for SD/MC and 9.13% for Non SD/MC.			
20	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 9,091,958	\$ 41,370	\$ 9,133,328
				To adjust mode costs in conjunction with adjustments No. 2 through 4			
				CMS PUB. 15-1 SEC. 2300			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 30	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
21	MH 1964	3	A	OTHER 24 HOUR SERVICES (Mode 05- All Other SFC)	\$ 1,828,224	\$ 9,222	\$ 1,837,446
22	MH 1964	4	A	DAY SERVICES (MODE 10)	400,159	2,019	402,178
23	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	6,024,466	30,130	6,054,596
Info	MH 1964	6	A	OUTREACH SERVICES (MODE45)	733,108	(0)	733,108
Info	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	106,000	(0)	106,000
Info				TOTAL	<u>\$ 9,091,957</u>	<u>\$ 41,371</u>	<u>\$ 9,133,328</u>
				To distribute revised mode costs to Other 24 Hour Services, Day Services, Outpatient Services, Outreach Services, and Support Services based on direct cost assignment for Outreach Services and Support Services and RVS for treatment programs (Adj.'s 21 -23)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SUTTER-YUBA COUNTY				00058	30	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AUDITED MEDI-CAL UNITS/TIME</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
24	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	377,193	2,500	379,693 *
25	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	1,288,779	8,694	1,297,473 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	70,441	0	70,441 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	20,048	0	20,048 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	4,715	0	4,715 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	11,926	0	11,926 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
26	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	14,235	249	14,484 *
27	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	31,188	738	31,926 *
Info				TOTAL	<u>1,818,525</u>	<u>12,181</u>	<u>1,830,706</u> *
				To adjust the above mentioned audited units of service/time as a result of agreements reached between the DMH and the County pursuant to appeal agreements based on additional supporting documentation submitted by the County.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SUTTER-YUBA COUNTY				Provider Number 00058	No. of Adj. 30	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AUDITED SD/MC SETTLEMENT</u>			
26	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,836,598	\$ 84,517	\$ 3,921,115
27	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	65,976	2,842	68,818
				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 3,902,574</u>	<u>\$ 87,359</u>	<u>\$ 3,989,933</u>
28	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 828,595	\$ 347,767	\$ 1,176,362
29	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	18,737	0	18,737
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 847,332</u>	<u>\$ 347,767</u>	<u>\$ 1,195,099</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to audited costs and units.			
				<u>ADJUSTMENTS TO AS AUDITED EPSDT STATE GENERAL FUNDS</u>			
30	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 1,566,633	\$ 14,016	\$ 1,580,649
				To adjust audited net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A	B	C
Legal Entity Number: 00058		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	7,336,228	8,749,252	16,085,480
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(3,882,552)	(3,882,552)
4	Other Adjustments from MH 1962	(12,100)		(12,100)
5	Total Costs Before Medi-Cal Adjustments	7,324,128	4,866,700	12,190,828
6	Medi-Cal Adjustments from MH 1961		(313,891)	(313,891)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			11,876,937
	Administrative Costs (County Only)			
9	SD/MC Administration			1,480,549
10	Healthy Families Administration			24,476
11	Non-SD/MC Administration			882,526
12	Total Administrative Costs			2,387,550
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			218,675
14	Other SD/MC Utilization Review			104,871
15	Non-SD/MC Utilization Review			32,513
16	Total Utilization Review Costs			356,059
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			9,133,328
19	Total Costs - Lines 9 through 18			11,876,937

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A	B	C
Legal Entity Number: 00058		Salaries and Benefits	Other	Total Adjustments
1				
2	IF PLANT ACQUISITION		(423,512)	(423,512)
3	Annual FY03-04 Depreciation expenses for FY 03-04		82,483	82,483
4	IF PLANT ACQUISITION			
5	FY 03-04 portion of depreciation expenses for		27,138	27,138
6	FY 02-03 IF PLANT ACQUISITION			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(313,891)	(313,891)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A	B	C
Legal Entity Number: 00058		Salaries and Benefits	Other	Total Adjustments
1				
2	Unsupported UR staffs' salaries and benefits	(12,100)		(12,100)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(12,100)		(12,100)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
 County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A
Legal Entity Number: 00058		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	9,133,328
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	1,837,446
4	Day Services (Mode 10)	402,178
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,054,596
6	Outreach Services (Mode 45)	733,108
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	106,000
9	Total - Lines 2 through 8	9,133,328

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA
County Code: 58

CR

Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				21					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,756					
3	Gross Cost		1,837,446	1,837,446					
4	Cost per Unit			386.34					
5	SMA per Unit			489.49					
6	Published Charge per Unit			457.83					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		646					
8A		10/01/03 - 06/30/04		2,447					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			1,663					
13	Medi-Cal Costs	07/01/03 - 09/30/03	249,577	249,577					
13A		10/01/03 - 06/30/04	945,381	945,381					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	316,211	316,211					
14A		10/01/03 - 06/30/04	1,197,782	1,197,782					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	295,758	295,758					
15A		10/01/03 - 06/30/04	1,120,310	1,120,310					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		642,488	642,488					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA County Code: 58			CR						
Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058				Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function
				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,284					
3	Gross Cost		402,178	402,178					
4	Cost per Unit			93.88					
5	SMA per Unit			118.94					
6	Published Charge per Unit			111.25					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		971					
8A		10/01/03 - 06/30/04		2,791					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			522					
13	Medi-Cal Costs	07/01/03 - 09/30/03	91,157	91,157					
13A		10/01/03 - 06/30/04	262,016	262,016					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	115,491	115,491					
14A		10/01/03 - 06/30/04	331,962	331,962					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	108,024	108,024					
15A		10/01/03 - 06/30/04	310,499	310,499					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		49,005	49,005					

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2

FISCAL YEAR 2003 - 2004

CR CR CR CR CR CR

Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058									
Mode: 15 - Outpatient (Program 1)			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				01	10	30	40	50	60
1	Allocation Percentage		100.00%	16.54%	4.49%	7.89%	15.56%	6.31%	49.08%
2	Total Units			688,049	145,176	255,292	503,296	203,993	825,496
3	Gross Cost		6,003,765	992,851	269,517	473,945	934,361	378,710	2,946,617
4	Cost per Unit			1.44	1.86	1.86	1.86	1.86	3.57
5	SMA per Unit			1.83	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit			1.71	2.20	2.20	2.20	2.20	4.23
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		131,938	14,814	24,563	51,855	24,729	116,703
8A		10/01/03 - 06/30/04		394,088	59,399	84,952	199,303	82,379	437,202
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		503	532	1,551	8,640	3,894	55,321
9A		10/01/03 - 06/30/04		429	113	620	1,114	242	17,442
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		2,368	50	575	1,344	138	240
10A		10/01/03 - 06/30/04		6,327	486	996	2,121	433	1,178
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		5,288	1,213	1,403	3,399	556	2,625
11A		10/01/03 - 06/30/04		9,198	3,550	2,574	9,330	2,042	5,232
12	Non-Medi-Cal Units			137,910	65,019	138,058	226,190	89,580	189,553
13	Medi-Cal Costs	07/01/03 - 09/30/03	822,346	190,386	27,502	45,601	96,268	45,909	416,573
13A		10/01/03 - 06/30/04	2,922,122	568,667	110,273	157,712	370,003	152,935	1,560,597
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,025,244	241,447	34,961	57,969	122,378	58,360	509,992
14A		10/01/03 - 06/30/04	3,639,645	721,181	140,182	200,487	470,355	194,414	1,910,573
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	974,510	225,614	32,591	54,039	114,081	54,404	493,654
15A		10/01/03 - 06/30/04	3,462,821	673,890	130,678	186,894	438,467	181,234	1,849,364
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	225,381	726	988	2,879	16,040	7,229	197,469
17A		10/01/03 - 06/30/04	67,001	619	210	1,151	2,068	449	62,259
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	277,169	920	1,256	3,660	20,390	9,190	241,753
18A		10/01/03 - 06/30/04	82,246	785	267	1,463	2,629	571	76,222
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	267,025	860	1,170	3,412	19,008	8,567	234,008
19A		10/01/03 - 06/30/04	79,399	734	249	1,364	2,451	532	73,780
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	8,185	3,417	93	1,067	2,495	256	857
21A		10/01/03 - 06/30/04	20,827	9,130	902	1,849	3,938	804	4,205
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	10,355	4,333	118	1,357	3,172	326	1,049
22A		10/01/03 - 06/30/04	26,251	11,578	1,147	2,351	5,006	1,022	5,148
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	9,700	4,049	110	1,265	2,957	304	1,015
23A		10/01/03 - 06/30/04	24,681	10,819	1,069	2,191	4,666	953	4,983
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	29,199	7,631	2,252	2,605	6,310	1,032	9,370
29A		10/01/03 - 06/30/04	64,429	13,273	6,591	4,779	17,321	3,791	18,676
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	36,656	9,677	2,863	3,311	8,022	1,312	11,471
30A		10/01/03 - 06/30/04	80,987	16,832	8,378	6,075	22,019	4,819	22,864
31	Healthy Families Published Charges	07/01/03 - 09/30/03	34,602	9,042	2,669	3,087	7,478	1,223	11,104
31A		10/01/03 - 06/30/04	76,351	15,729	7,810	5,663	20,526	4,492	22,131
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,844,323	199,003	120,707	256,302	419,918	166,304	676,611

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

CR

Legal Entity: SUTTER-YUBA COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00058			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)									
			70						
1	Allocation Percentage		0.13%						
2	Total Units		2,797						
3	Gross Cost		7,765						
4	Cost per Unit		2.78						
5	SMA per Unit		3.52						
6	Published Charge per Unit		3.29						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	39						
8A		10/01/03 - 06/30/04	697						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04	88						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		1,973						
13	Medi-Cal Costs	07/01/03 - 09/30/03	108						
13A		10/01/03 - 06/30/04	1,935						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	137						
14A		10/01/03 - 06/30/04	2,453						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	128						
15A		10/01/03 - 06/30/04	2,293						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	244						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	310						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04	290						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		5,477						

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

MHS

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Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				49	69	10	30	40	60
1	Allocation Percentage		100.00%	12.88%	25.32%	1.50%	3.30%	56.71%	0.29%
2	Total Units			4,725	9,290	870	1,770	32,280	105
3	Gross Cost		50,831	6,546	12,870	765	1,678	28,827	145
4	Cost per Unit			1.39	1.39	0.88	0.95	0.89	1.38
5	SMA per Unit			2.36	4.37	2.36	2.36	2.36	4.37
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		850	1,845	270	1,170	9,300	
8A		10/01/03 - 06/30/04		3,785	6,860	50	540	22,980	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04		30	355				
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			60	230	550	60		105
13	Medi-Cal Costs	07/01/03 - 09/30/03	13,385	1,178	2,556	237	1,109	8,305	
13A		10/01/03 - 06/30/04	35,825	5,244	9,504	44	512	20,522	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	35,415	2,006	8,063	637	2,761	21,948	
14A		10/01/03 - 06/30/04	94,536	8,933	29,978	118	1,274	54,233	
15	Medi-Cal Published Charges								
15A									
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04	533	42	492				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04	1,622	71	1,551				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,087	83	319	484	57		145

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

County Code: 58		CR		CR				
Legal Entity: SUTTER-YUBA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20	22				
1	Allocation Percentage	100.00%	72.54%	27.46%				
2	Total Units		165,812	76,128				
3	Gross Cost	733,108	531,794	201,314				
4	Cost per Unit		3.21	2.64				
5	Non-Medi-Cal Units		165,812	76,128				
6	Non-Medi-Cal Costs	733,108	531,794	201,314				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: SUTTER-YUBA

County Code: 58

CR

CR

Legal Entity: SUTTER-YUBA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support								
			20	30				
1	Allocation Percentage	100.00%	13.21%	86.79%				
2	Total Units		22,464	168,480				
3	Gross Cost	106,000	14,000	92,000				
4	Cost per Unit		0.62	0.55				
5	Non-Medi-Cal Units (Same as Line 2)		22,464	168,480				
6	Non-Medi-Cal Costs (Same as Line 3)	106,000	14,000	92,000				

FISCAL YEAR 2003 - 2004

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County Code: 58 SUTTER-YUBA COUNTY			REIMBURSEMENT TYPE				PC	Costs			Costs		
Legal Entity Number			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
			S F's 01-09	S F's 11-19 31-39	S F's 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03						249,577	91,157	822,346	1,163,080		
1A		10/01/03 - 06/30/04						945,381	262,016	2,922,122	4,129,519		
2	Medi-Cal SMA	07/01/03 - 09/30/03						316,211	115,491	1,025,244	1,456,945		
2A		10/01/03 - 06/30/04						1,197,782	331,962	3,639,645	5,169,389		
3	Medi-Cal P C	07/01/03 - 09/30/03						295,758	108,024	974,510	1,378,292		
3A		10/01/03 - 06/30/04						1,120,310	310,499	3,462,821	4,893,629		
4	Medi-Cal N R	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						249,577	91,157	822,346	1,163,080		
5A		10/01/03 - 06/30/04						945,381	262,016	2,922,122	4,129,519		
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								225,331	225,331		
6A		10/01/03 - 06/30/04								67,001	67,001		
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								277,169	277,169		
7A		10/01/03 - 06/30/04								82,246	82,246		
8	Medicare/Medi-Cal Crossover P C	07/01/03 - 09/30/03								267,025	267,025		
8A		10/01/03 - 06/30/04								79,399	79,399		
9	Medicare/Medi-Cal Crossover N R	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/03 - 09/30/03								225,331	225,331		
10A		10/01/03 - 06/30/04								67,001	67,001		
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03						249,577	91,157	1,047,677	1,388,411		
11A		10/01/03 - 06/30/04						945,381	262,016	2,989,123	4,196,520		
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								8,185	8,185		
12A		10/01/03 - 06/30/04								20,827	20,827		
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								10,355	10,355		
13A		10/01/03 - 06/30/04								26,251	26,251		
14	Enhanced SD/MC (Children) P C	07/01/03 - 09/30/03								9,700	9,700		
14A		10/01/03 - 06/30/04								24,681	24,681		
15	Enhanced SD/MC (Children) N R	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								8,185	8,185		
16A		10/01/03 - 06/30/04								20,827	20,827		
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P C	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N R	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/03 - 09/30/03						249,577	91,157	1,055,863	1,396,597		
21A		10/01/03 - 06/30/04						945,381	262,016	3,009,951	4,217,348		
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03								29,199	29,199		
23A		10/01/03 - 06/30/04								64,429	64,429		
24	Healthy Families SMA	07/01/03 - 09/30/03								36,656	36,656		
24A		10/01/03 - 06/30/04								80,987	80,987		
25	Healthy Families P C	07/01/03 - 09/30/03								34,602	34,602		
25A		10/01/03 - 06/30/04								76,351	76,351		
26	Healthy Families N R	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03								29,199	29,199		
27A		10/01/03 - 06/30/04								64,429	64,429		
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								55,993	55,993		
28A		10/01/03 - 06/30/04								12,493	12,493		
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03						249,577	91,157	999,870	1,340,604		
35A		10/01/03 - 06/30/04						945,381	262,016	2,997,458	4,204,855		
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03								29,199	29,199		
37A		10/01/03 - 06/30/04								64,429	64,429		
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

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